

**STATE OF ALABAMA**  
**DEPARTMENT OF INSURANCE**  
**ANNUAL PREMIUM TAX STATEMENT - FOREIGN INSURANCE COMPANY-CASUALTY BUSINESS**  
**For the Year Ending December 31, \_\_\_\_\_**

**PF-Y**

**INSTRUCTIONS**

**PENALTIES:** Any Company failing to file its Premium Tax Return (even when no tax is due) or failing to pay such taxes on a timely basis shall be subject to a penalty of \$1,000 to \$10,000, to be assessed by the Commissioner. Any Company, other than a Fraternal, failing to electronically file the annual statement with the NAIC on a timely basis shall be subject to a penalty of \$250 and may have its Certificate of Authority suspended or revoked. Fraternals shall be subject to a penalty of \$100 per day for each day the Annual Statement is late.

**RETURNS POST MARKED ON THE DUE DATE WILL BE ACCEPTED.**

**Please use the following checklist to assure that all the necessary items are included with your Premium Tax Filing.**

- ( ) Include two (2) forms of supporting documentation for each credit taken on the reverse side.
- ( ) The Alabama Office Facilities Credit Worksheet must accompany this Return if paying at a rate less than the 3.6% maximum.
- ( ) Include supporting calculations for the Retaliatory Statement.
- ( ) Make checks payable to: Alabama Department of Insurance. **We DO NOT have an EFT account at this time.**
- ( ) Submit **ONE CHECK** for Premium Taxes, **ONE CHECK** for License Renewal/Filing Fees, and **ONE CHECK** for Retaliatory Tax.
- ( ) Mail Tax Return, Checks, Official List and Application for License Renewals to:

**POSTAL SERVICE**

Alabama Department of Insurance  
c/o Compass Bank  
P. O. Box 830691  
Birmingham, AL 35283-0691

**COURIER OR EXPRESS SERVICE**

Alabama Department of Insurance  
c/o Compass Bank  
701 South 32<sup>nd</sup> Street  
Birmingham, AL 35233

NAIC#: \_\_\_\_\_

\_\_\_\_\_  
Name of Company

\_\_\_\_\_  
Preparer's Signature

\_\_\_\_\_  
Name and Title (Print)

Telephone No \_\_\_\_\_

E-Mail Address \_\_\_\_\_

**PREMIUM TAXES AND FEES**

(Pay License Renewal Fees on Casualty Return PF-Y only):

**FEES: Renewal of Certificate of Authority**  
(\$505, \$1,005 or \$1,505-Please see instructions)

**PI**

\$ \_\_\_\_\_

**Annual Statement Filing Fee:**

**PJ**

\$ 25.00

**Check No.** \_\_\_\_\_

State of \_\_\_\_\_, County of \_\_\_\_\_

\_\_\_\_\_, President and \_\_\_\_\_ Secretary

of the \_\_\_\_\_ Insurance Company

being duly sworn, each for himself, deposes and says, that they are the above described officers of said Company and that the foregoing statement of business transacted during such year and showing the true status of same on December 31, of such year, is full and correct according to the best of their information, knowledge and belief, respectively.

Subscribed & sworn before me this \_\_\_\_\_

\_\_\_\_\_  
President

Day of \_\_\_\_\_, 20 \_\_\_\_\_.

\_\_\_\_\_  
Secretary

My commission expires \_\_\_\_\_

\_\_\_\_\_  
Notary Public

-- OVER --

**STATE OF ALABAMA DEPARTMENT OF INSURANCE**  
**FOREIGN INSURANCE CASUALTY BUSINESS**  
for the period ending December 31, \_\_\_\_\_

**PF-Y**

NAIC# \_\_\_\_\_

**NAME OF COMPANY** \_\_\_\_\_

|     |  | PREMIUMS less DIVIDENDS & RETURNS | TAX RATE        | TAX                  |
|-----|--|-----------------------------------|-----------------|----------------------|
| 1.  | <b>CASUALTY BUSINESS</b><br>(max. rate: 3.6% see instructions)   | AOB--                             |                 |                      |
|     |  |                                   | X _____ =       | \$ _____             |
| 2.  | <b>HEALTH:</b>   |                                   |                 |                      |
| a)  | Groups with less than 50 participants  | GL50--                            | X <u>.5%</u> =  | \$ _____             |
| b)  | <b>Other Health</b>  | OH--                              |                 |                      |
|     | <b>LESS: Medicare &amp; Medicaid Supplement policies</b>   | MMP--                             |                 |                      |
|     | <b>LESS: Employer sponsored Plans for govt. employees</b>  | EGP--                             |                 |                      |
|     | <b>TOTAL TAXABLE OTHER HEALTH</b>  | TOP--                             | X <u>1.6%</u> = | \$ _____             |
| 3.  | <b>GROSS PREMIUM TAX DUE:</b>  |                                   | =               | \$ _____             |
| 4.  | <b>***DEDUCTIONS:</b>  |                                   |                 |                      |
| a)  | Ad valorem taxes paid on property owned & occupied as the insurer's principal office in Alabama  |                                   | \$ _____        |                      |
| b)  | Ad valorem taxes paid on property in Alabama at least 50% occupied by insurer  |                                   | \$ _____        |                      |
| c)  | Ad valorem taxes paid directly or in the form of rent to a third-party landlord on the insurer's offices in Alabama, apportioned by the square foot area occupied by the insurer |                                   | \$ _____        |                      |
|     |  | ADV--                             |                 | \$ _____             |
|     |  |                                   |                 | <b>Total 4a – 4c</b> |
| d)  | All assessments paid during the year to the Alabama Health Insurance Plan (AHIP)   | AHIP--                            |                 | \$ _____             |
| e)  | All examination expenses paid to the Alabama Commissioner of Insurance   | EXAM--                            |                 | \$ _____             |
| f)  | 60% of Alabama franchise and privilege taxes paid  | FT--                              |                 | \$ _____             |
| g)  | 20% of Guaranty Fund Assessments for each of 5 years following the year of payment   | GFA--                             |                 | \$ _____             |
| 5.  | <b>Total Deductions</b> (total of lines 4a – 4g)   | Totaled--                         |                 | \$ _____             |
| 6.  | <b>NET PREMIUM TAX DUE BEFORE CAPCO</b> (line 3 less 5; if 5 is greater, enter zero)   |                                   |                 | \$ _____             |
| 7.  | <b>LESS: CAPCO CREDIT</b> *Only certified investors who have been allocated a premium tax credit pursuant to AL code section 40-14B are eligible for this credit.                |                                   |                 | \$ _____             |
| 8.  | <b>NET PREMIUM TAX DUE AFTER CAPCO CREDIT</b> (line 6 less 7)  |                                   |                 | \$ _____             |
| 9.  | <b>LESS: Quarterly Premium Tax Payments</b>  |                                   |                 | \$ _____             |
| 10. | <b>LESS: Prior Year Overpayment</b>  |                                   |                 | \$ _____             |
| 11. | <b>PREMIUM TAX PAID</b> (line 8 less lines 9 and 10)   | PF----                            |                 | \$ _____             |

\*\*Line item 2b (tax-exempt premium only) require supporting documentation. A *policy run*, which can be obtained from the Company's underwriting unit will suffice as documentation.

\*\*\* Lines 4a –4g require *two* forms of documentation. If documentation is not included, the deduction will not be allowed. All documentation must include a canceled check or verification of an EFT payment. The second form of documentation may include a bill, an assessment, or a tax return.